



Fiscal Summary

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

Measure: Initiative 90 – VOTER APPROVAL OF NEW FEES AND FEE INCREASES

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Fiscal Summary of Initiative 90

This fiscal summary, prepared by the nonpartisan Director of Research of the Legislative Council, contains a preliminary assessment of the measure's fiscal impact. A full fiscal impact statement for this initiative is or will be available at leg.colorado.gov/bluebook. This fiscal summary identifies the following impact.

State Revenue

Beginning in state fiscal year 2026-27, the measure may decrease state revenue if voters do not approve a proposed fee or fee increase that generates over \$100 million over five years. The potential decrease depends on future decisions by voters. For existing fees authorized under current law, this fiscal summary assumes that voter approval is required only for any proposed increase of at least \$100 million over five years, and not to the total revenue generated by the fee during that time.

State Expenditures

The measure may decrease state expenditures if voters do not approve an increase of fees. If future fees are not increased, it may also reduce the state's TABOR refund obligation in those years when the state is over its revenue limit. The measure will increase workload in various state agencies to estimate if revenue will exceed the \$100 million threshold. An increase in the number of statewide ballot questions increases election related workload in Legislative Council Staff, the Office of Legislative Services, and the Department of State.

Local Government

Similar to the state, any local government that proposes a fee generating more than \$100 million in revenue over five years must conduct a vote, which if rejected decreases local government revenue and expenditures. An increase in ballot questions increases workload for county clerks.

Initiative 90

Economic Impacts

If the measure results in fewer government fees, it may decrease public sector spending that would otherwise occur, and increase the amounts available for private spending or saving. Voter approval of new fees could increase public sector spending and decrease the spending of individuals and business subject to the fee. The net impact on the state's economy cannot be estimated.